

Office of the Inspector General

Donna Siegel
Director
Management Analysis and Audit Program Support Staff

Assistant Inspector General
for Audit

Single Audit of the Commonwealth of Massachusetts (A-07-98-52011)

Attached is the Social Security Administration's (SSA) portion of the Independent Auditor's Report on the Commonwealth of Massachusetts for the Fiscal Year ended June 30, 1996. The audit was performed by Deloitte & Touche LLP, Certified Public Accountants. The U.S. Department of Transportation's desk review concluded that the audit met Federal requirements (see Appendix A).

We invite your attention to the SSA findings and recommendations (see Appendix B). The audit disclosed that the Massachusetts Disability Determination Services: (1) lacked control over payment vouchers for medical examiner reports; (2) lacked appropriate segregation of duties for purchasing and payment of goods less than \$500; and (3) needed to improve its Medical Examiner Reports Payment System. We have also attached the Schedule of Findings and Questioned Costs (see Appendix C) and the Independent Auditor's Report on Compliance (see Appendix D).

Please inform us of your resolution of this report by sending copies of the final Audit Clearance Document to Mark Bailey in Kansas City and Paul Wood in Baltimore. If you have any questions, please contact Mark Bailey at (816) 936-5591.

Pamela J. Gardiner

Attachments

cc:
Paul Wood, OIG/OA

Barbara Doering, MAAPSS

Reading File

Subject File

SSA/0IG/0AMBAILEY/clh /7-14-98 98-52011-FNL

Report File